

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>
0237 o	<p>Form 2106 - When Filing Status (Seq 0130) of the Tax Form equals "2", SSN of Taxpayer with Employee Business Expense (SEQ 0009) of 2106 page 1 and SSN of Taxpayer with Employee Business Expense (SEQ 0133) of 2106 page 2 must equal the appropriate SSN, either Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of the Tax Form.</p> <p>o When only one Form 2106 is present for an individual (primary or secondary), Page 2 need not be transmitted if there are no entries for that page, but Page 2 cannot be present without Page 1.</p> <p>o When two Forms 2106 are present for an individual (primary or secondary), Page 1 must be present for the first form, Page 1 must not be present for the second form, and Page 2 must be present for both forms. (The second form is for additional vehicles only. Refer to Form 2106 Instructions for possible allocation from one Form 2106 in the case of expenses of reservists, Qualified Performing Artists, etc.)</p> <p>o When Form 2106 is present for an individual (primary or secondary), Form 2106-EZ may not be present for that individual.</p>

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<u>ERC</u>	<u>DESCRIPTION</u>
0295	<p>o Form 1040 - The Total Federal Income Tax Withheld (SEQ 1160) cannot be equal to or greater than the sum of Wages, Salaries, Tips (SEQ 0375), Taxable Interest (SEQ 0380), Total Ordinary Dividends (SEQ 0394), IRA Distributions Received (SEQ 0475), or Taxable IRA Amount (SEQ 0480), Pensions Annuities Received (SEQ 0485), or Taxable Pensions Amount (SEQ 0495), Unemployment Compensation (SEQ 0552), Social Security Benefits (SEQ 0553), Amount of Other Income (SEQ 0570) and Gross Receipts of Schedule C/C-EZ (SEQ 0200).</p> <p>o Form 1040A - The Total Federal Income Tax Withheld (SEQ 1160) cannot be equal to or greater than the sum of Wages, Salaries, Tips (SEQ 0375), Taxable Interest (SEQ 0380), Total Ordinary Dividends (SEQ 0394), IRA Distributions Received (SEQ 0475), or Taxable IRA Amount (SEQ 0480), Pensions Annuities Received (SEQ 0485), or Taxable Pensions Amount (SEQ 0495), Unemployment Compensation (SEQ 0552) and Social Security Benefits (SEQ 0553).</p> <p>o Form 1040EZ - The Total Federal Income Tax Withheld (SEQ 1160) cannot be equal to or greater than the sum of Wages, Salaries, Tips (SEQ 0375), Taxable Interest (SEQ 0380) and Unemployment Compensation (SEQ 0552).</p> <p>Exception: This check is bypassed when Combat Pay has been excluded from Wages. This check is also bypassed if Capital Gain/Loss (SEQ 0450) or Other Gain or Loss (SEQ 0470) or Rent/Royalty/Part/Estates/Trust Inc (SEQ 0510) is significant (not equal zeroes).</p>
0302	<p>o Form W-2 - When the withholding (SEQ 0130) is greater than zero, the Wages (SEQ 0120) must be included in Wages, Salaries, Tips (SEQ 0375) of Form 1040/A/EZ or in Gross Receipts/Sales (SEQ 0200) of Schedule C/C-EZ when the Statutory Employee Indicator (SEQ 0265) is significant and both the Wages, Salaries, Tips (SEQ 0375) of Form 1040/A/EZ and Gross Receipts/Sales (SEQ 0200) of Schedule C/C-EZ can NOT be zero.</p> <p>o Exception: Do not reject when Form W-2 wages exceed tax form wages by \$5.00 or less.</p> <p>Note: Bypass this check when combat pay is excluded from Wages.</p>